



Military Reference Guide

MISSOURI DEPARTMENT OF
REVENUE 



Revised December 2022

<p>The Missouri Department of Revenue has designated a “Military Liaison” to assist military personnel with questions about Missouri income tax, driver licenses, motor vehicle registrations, and other issues. Please call 816-236-9440 and ask for the Department’s Military Liaison, or email the Department at military@dor.mo.gov.</p> <p>You may also obtain information about tax, motor vehicle, and driver licensing from the Department by contacting:</p>		
<p>Taxation Division PO BOX 2200 JEFFERSON CITY, MO 65105 Phone: 573-751-3505 Fax: 573-522-1762 Email: income@dor.mo.gov</p>	<p>Motor Vehicle Bureau PO BOX 100 JEFFERSON CITY, MO 65105 Telephone: 573-526-3669 Fax: 573-751-0789 Email: mvbmail@dor.mo.gov</p>	<p>Driver License Bureau PO BOX 200 JEFFERSON CITY, MO 65105 Telephone: 573-526-2407 Fax: 573-522-8174 Email: dlbmail@dor.mo.gov</p>

MILITARY REFERENCE GUIDE INDEX

Taxation Division

Introduction	3
Filing Requirements.....	4-5
Tax Diagram.....	6
Combat Pay	7
Extension of Deadlines.....	7-8
Interest and Penalties	8
Frequently Asked Questions-Missouri is the Home of Record	9-11
Military Income Deduction Information.....	11
Frequently Asked Questions-Missouri is <u>not</u> the Home of Record	13-14
Property Tax Credit for Disabled Veterans.....	14
Property Tax Credit - Veteran Income	14
No Return Required-Military Online Form.....	15
Property Tax Exemption for Certain Veterans.....	15

Driver License Bureau

Renewal of Documents	17-19
Power of Attorney.....	20
Commercial Driver License.....	20-21
Waiver of Missouri Motorcycle Skills Testing.....	21
Veteran Designation	22-23
Special Notes.....	23

Motor Vehicle Bureau

Vehicle Registration Renewal and Required Documents.....	24
Titling and Inspections	24-25
Extensions.....	25
Specialty Plates	26
Military Placard	27-28
Special Notes.....	28

Taxation Division

The Servicemembers Civil Relief Act prevents military personnel from being taxed on their military income by any state other than their home of record state. The Military Spouses Residency Relief Act, effective for the 2009 tax year and forward, prevents income earned by servicemembers' spouses from being taxed by any state other than the state they declare as their state of residence.

To determine if any income for a military individual (and spouse, if married) is taxable to Missouri, the individual must first determine if Missouri is their home of record.

If you entered the armed forces in Missouri, your home of record is presumed to be Missouri and you are presumed to be domiciled in Missouri. Since individuals with a Missouri home of record can be stationed in Missouri or outside Missouri, their tax obligations can be different based on their specific circumstances.

Nonresidents of Missouri who are stationed in Missouri due to military orders generally do not have a Missouri home of record. Any military pay earned in Missouri by a person who does not have a Missouri home of record is not taxable and may be excluded from Missouri adjusted gross income. However, any additional non-military income is taxable.

Under [**Section 143.174 RSMo**](#), a deduction of 100% of the income received by any person as salary or compensation in any form as a member of the active duty component of the Armed Forces of the United States, may be taken as long as the income is included in the taxpayer's federal adjusted gross income. See page 11 for more information.

Under [**Section 143.175 RSMo**](#), a deduction of the military income received may be allowed on the Missouri return if the income is included in the taxpayer's federal adjusted gross income. See page 11 for more information.

FILING REQUIREMENTS

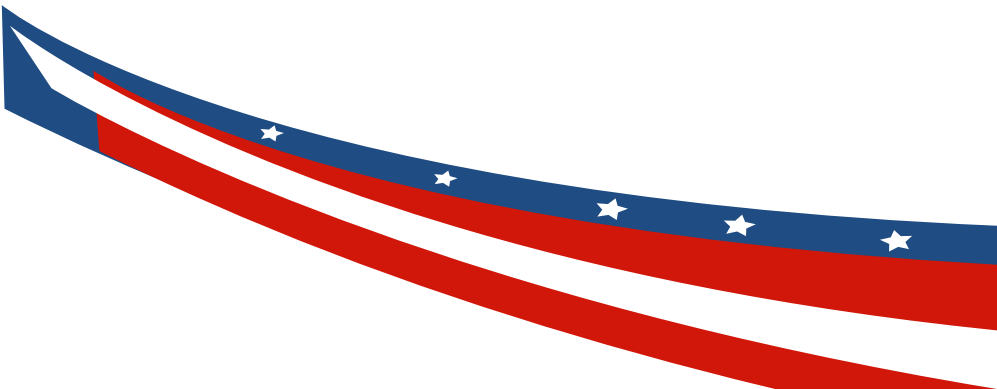
Home of Record – Missouri

- Stationed in Missouri - If your home of record is Missouri and either of the following statements are true,
 - you are stationed in Missouri due to military orders
 - you are entering or leaving the military and you spend 30 days or more in Missouri;

You are required to file a Missouri return. The Missouri return must begin with your total federal adjusted gross income. Income earned as a member of any active duty component of the Armed Forces of the United States may be eligible for a deduction on Line 18 of Individual Income Tax Return ([Form MO-1040](#)).

- Stationed *outside* Missouri - If you: **(a)** maintained no permanent living quarters in Missouri during the year; **(b)** maintained permanent living quarters elsewhere; and **(c)** did not spend more than 30 days of the year in Missouri, you are considered a nonresident for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri. Complete Missouri Income Percentage ([Form MO-NRI](#)) and attach to Form MO-1040. If your spouse remains in Missouri more than 30 days while you are stationed outside Missouri, your total income, including your military pay, is taxable to Missouri.

If you are the spouse of a military servicemember, are living outside of Missouri and Missouri is your state of residence, any income you earn is taxable to Missouri. If you earn more than \$1,200 you must file a Missouri return (Form MO-1040). Income earned as an inactive duty member of the Armed Forces of the United States may be eligible for a deduction on Line 19 of Form MO-1040.



Home of Record - Not Missouri

The military pay of nonresident military personnel stationed in Missouri due to military orders is not taxable to Missouri. If you are a servicemember and earned only military income while stationed in Missouri, complete a Military No Return Required web form at mytax.mo.gov/rptp/portal/business/military-noreturn.

If you are a military servicemember and earned \$600 or more in Missouri in non-military income, this non-military income is taxable to Missouri and cannot be subtracted from your federal adjusted gross income on your Missouri return ([Form MO-1040](#)).

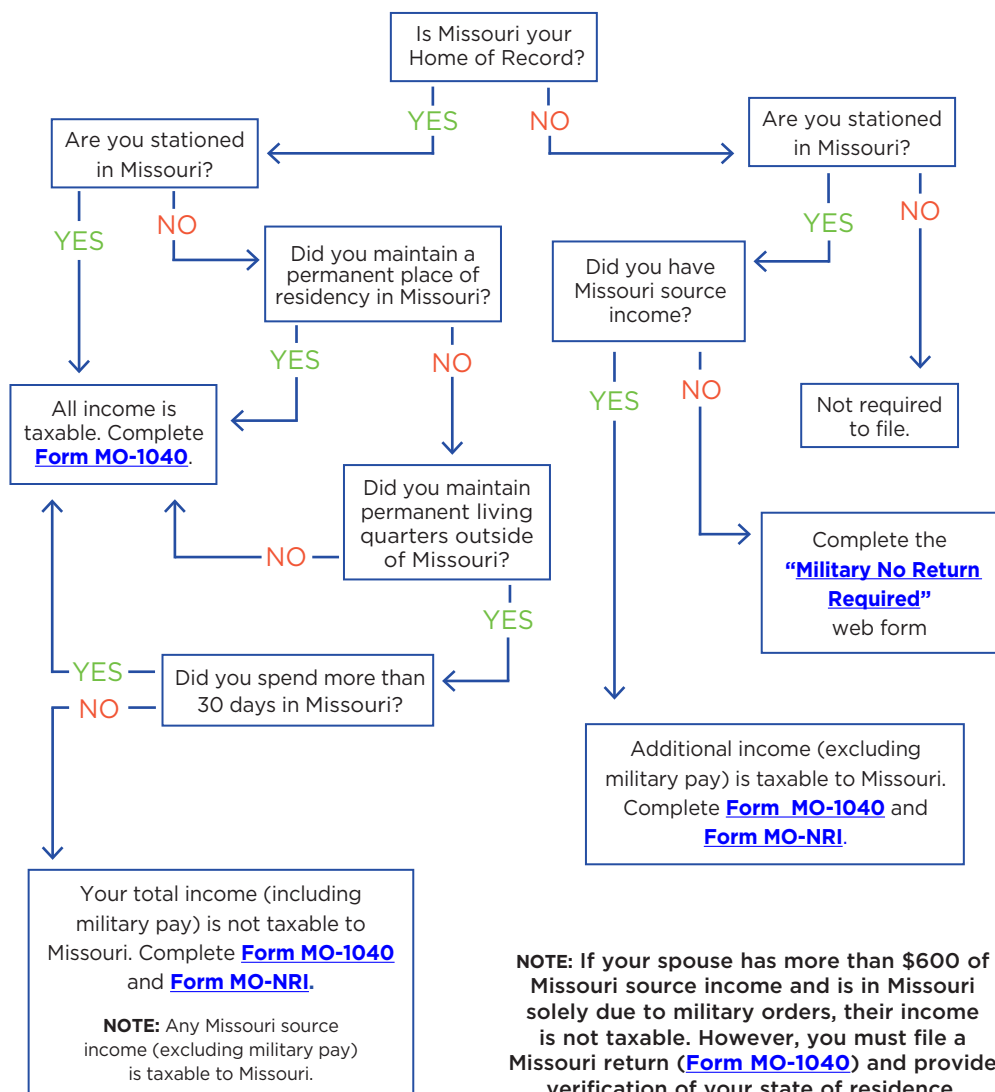
If you are the spouse of a military servicemember, are in Missouri because the military servicemember is stationed in Missouri on military orders, and your state of residence is another state, any income earned by you is not taxable to Missouri. However, if you earn more than \$600 you must file a Missouri return (Form MO-1040) and provide verification of your state of residence.

Acceptable verification may include any of the following: a copy of your corresponding year state income tax return filed in your state of residence, your corresponding year property tax receipt, current driver license, vehicle registration, or voter identification card.

You must report the military pay of the servicemember and your income on Individual Income Tax Adjustments ([Form MO-A](#)), Part 1, Line 11, as a "Military (Nonresident)" subtraction to your federal adjusted gross income. For additional information, please visit dor.mo.gov/military/.



USE THIS DIAGRAM TO DETERMINE WHICH INCOME TAX FORM (IF ANY) TO USE



NOTE: If your spouse has more than \$600 of Missouri source income and is in Missouri solely due to military orders, their income is not taxable. However, you must file a Missouri return (**Form MO-1040**) and provide verification of your state of residence.

COMBAT PAY

COMBAT ZONE - MILITARY

A combat zone is any area the President of the United States designates by Executive Order as an area in which the U.S. Armed Forces are engaging or have engaged in combat. An area usually becomes a combat zone and ceases to be a combat zone on the dates the President designates.

COMBAT PAY INCLUDED IN FEDERAL ADJUSTED GROSS INCOME

If a military person's federal adjusted gross income includes military pay received while serving in a combat zone, that portion of combat pay may be subtracted on the Missouri return.

In most cases, the IRS allows enlisted members, warrant officers, and commissioned officers to exclude the military pay received while serving in a combat zone, so no deduction is necessary on the Missouri return. However, if a military person's combat pay is included in Form W-2, Box 1, wages and included in their federal adjusted gross income, a subtraction is allowed using Form [MO-A](#), Part 1.

EXTENSION OF DEADLINES

The time for taking care of certain tax matters can be postponed. These postponements are referred to as "extensions of deadlines."

QUALIFYING FOR AN EXTENSION OF DEADLINE

The deadline for filing tax returns, paying taxes, or filing claims for refund, are automatically extended if either of the following statements are true:

- You serve in the Armed Forces in a combat zone or you have qualifying service outside of a combat zone. A qualifying service outside of a combat zone is the service in direct support of military operations in the combat zone, and the service qualifies you for special military pay for duty subject to hostile fire or imminent danger. Other qualifying services

would include if you were hospitalized while serving in a combat zone, or hospitalized after serving in the combat zone and have a wound, disease, or injury that happened while serving in the combat zone.

- You serve in the Armed Forces on deployment outside the United States away from your permanent duty station while participating in a contingency operation. A contingency operation is a military operation that is designated by the Secretary of Defense or results in calling members of the uniformed services to active duty (or retains them on active duty) during a war or a national emergency declared by the President or Congress.

LENGTH OF EXTENSION

Your deadline for taking actions with the Missouri Department of Revenue is extended for 180 days after the last day you are in a combat zone, have qualifying service outside of the combat zone, or serve in a contingency operation (or the last day the area qualifies as a combat zone or the operation qualifies as a contingency operation).

In addition to the 180 days, your deadline is extended by the number of days that were left for you to take action with the Missouri Department of Revenue when you entered a combat zone (or began performing qualifying service outside the combat zone) or began serving in a contingency operation. If you entered the combat zone or began serving in the contingency operation before the period of time to take the action began, your deadline is extended by the entire period of time you have to take the action.

INTEREST AND PENALTIES

The Department follows the federal guidelines on assessment and collection deadlines. During the extension period, assessment and collection deadlines will be extended, and you will not be charged interest and penalties attributable to the extension period.

FREQUENTLY ASKED QUESTIONS WHEN **MISSOURI IS THE HOME OF RECORD**

My income is entirely from the military and I have not spent more than 30 days in Missouri during the year. Is my military income taxable to Missouri?

No. You need to complete the [Military No Return Required](#) web form indicating you are not required to file a Missouri return. However, if you had Missouri withholdings you must complete [Form MO-1040](#) and [Form MO-NRI](#) to recover your withholdings.

I entered the military from Missouri on April 1st. I was stationed at a military base in another state through the end of the year. Is my military income taxable to Missouri?

Yes. Your military pay is taxable to Missouri since you were in Missouri more than 30 days during the year. However, you may be eligible for a military income deduction on Form MO-1040 if the income was earned as an active duty member of the U.S. Armed Forces. See page 11 for more information.

I have been stationed at a military base in another state all year and my income is entirely from the military. My spouse resides in Missouri. Is my military pay taxable to Missouri?

Yes. If your spouse spent more than 30 days in Missouri during the year, you are 100 percent taxable to Missouri and must complete Form MO-1040 (long form). However, you may be eligible for a military income deduction on Form MO-1040 if the income was earned as an active duty member of the Armed Forces of the United States. See page 11 for more information.

I have been stationed at a military base in another state all year and my income is entirely from the military. Missouri state taxes were withheld from my military pay. Do I need to file a Missouri return to receive a refund?

Yes. In order to receive a refund, you must complete Form MO-1040 (long form) along with Form MO-NRI (Missouri Income Percentage).

I am retired and receive a pension from the military. Is my military pension taxable to Missouri? If so, how is my military pension taxed?

Beginning with tax year 2021, your total military retirement benefits reported on federal Form 1040 or Form 1040-SR, Line 5b may be subtracted from your federal adjusted gross income. The military pension must be entered on Form [Form MO-A](#), Part 1, Line 10, and included in your total subtractions on Form MO-1040, Line 4.

NOTE: Beginning with tax year 2021, there is no longer a calculation for computing a military pension exemption on the [Form MO-A](#), Part 3 since 100% of military retirement benefits can be subtracted from federal adjusted gross income.

For **tax years 2020 and prior**, you may qualify for a pension exemption. You must complete [Form MO-1040](#) (long form), along with Form MO-A, Part 3.

If you receive a military pension from service in a branch of the U.S. Armed Forces, including the Missouri Army Reserve and Missouri National Guard, you may be eligible for the military pension exemption. This exemption can be claimed on Form MO-1040 by completing Form MO-A, Part 3, Section D. You must reduce your military pension exemption by any portion of your military pension that is included in the calculation of your public pension exemption. If you qualify for the public pension exemption, complete the Public Pension Calculation (Section A) before calculating their military pension exemption.

NOTE: Taxpayers who also qualify for the Social Security or Social Security Disability Deduction, must reduce their public pension exemption by the amount of the Social Security or Social Security Disability Deduction.

If I am in the military serving in a combat zone and cannot file my taxes by the due date, do I qualify for an extension to file my return?

Yes. Any military personnel qualifies for an extension of 180 days if they are: **1)** serving in a combat zone; **2)** deployed outside of the United States away from their permanent duty station while participating in a contingency operation, or; **3)** had continuous qualified hospitalization for injury from service in a combat zone or contingency operation. The extension begins after the last day of the latest of these situations.

I was stationed at a military base in California; I will be separating from the military in October and returning to Missouri. Is my military income taxable to Missouri?

Yes. If you spend more than 30 days in Missouri during the year, your military income is taxable to Missouri. However, you may be eligible for a military income deduction on Form MO-1040 if the income was earned as an active duty member of the U.S. Armed Forces. See page 11 for more information.

I have been stationed at a military base in another state all year and my income is entirely from the military. My spouse is a resident of Missouri, resides with me, and works for a company in the state in which we are stationed. Are we required to file a return?

Yes, under the Military Spouse's Residency Relief Act, if you are the spouse of a military servicemember residing outside of Missouri solely

because your spouse is there on military orders, any income you earn is taxable to Missouri. You must complete [Form MO-1040](#) (long form). The military servicemember may calculate their Missouri income percentage by completing [Form MO-NRI](#). The spouse of the servicemember is not eligible to calculate a Missouri income percentage and should report 100 percent on Form MO-1040.

How is my annuity from the Survivor Benefit Plan taxed?

The Survivor Benefit Plan is a program offered by the United States government to retired members of the military servicemember so that upon the death of the retired servicemember, an annuity is provided to a designated person (usually the surviving spouse) as a replacement for the military retirement pension. Although the annuity does not qualify for the military retirement pension exemption for the 2021 and prior tax years or the military retirement subtraction on 2022 tax return, it does qualify for the public pension exemption on any tax year.

If I earned military income while in an active duty status, do I qualify for a deduction?

If your military income was earned as an active duty member of the U.S. Armed Forces, you may be eligible for the military income deduction. See below for more information.

MILITARY ACTIVE DUTY AND INACTIVE DUTY INCOME DEDUCTIONS INFORMATION

Active Duty Income Deduction

[Section 143.174, RSMo](#) provides a deduction for military income earned as a member of the active duty component of the U.S. Armed Forces.

This deduction is available for the amount of pay received while:

- ordered to federal active duty status under 10 USC or 32 USC, or
- participating in Annual Training (typically 2 weeks a year).

This deduction may be claimed on the Active Duty Military income deduction line of the Missouri Individual Income Tax Return (Form MO-1040).

Inactive Duty Income Deduction

[Section 143.175, RSMo](#) provides a deduction for military income earned as a member of the inactive duty component of the National Guard Inactive Duty Training (IDT); National Guard Annual Training (AT); or Reserve components of the Armed Forces. The following chart reflects the percentage of inactive duty or Military reserve income that may be

deducted in each applicable tax year:

2021	40%
2022	60%
2023	80%
2024+	100%

This deduction may be claimed on the Inactive Duty Military income deduction line of the Missouri Individual Income Tax Return ([Form MO-1040](#)).

Below is some helpful information regarding the military deduction:

- The military income must be included in the federal adjusted gross income and not have been previously taken as a deduction or subtraction.
- When submitting your return, include a copy of all Leave and Earnings Statement(s) for the year that validate how long you were on active duty for training or annual training and the amount you earned on active duty for training or on annual training (if applicable). Failure to attach the required documentation may result in the disallowance of the deduction. A PDF of this documentation should be provided when filing your return electronically.
- All Missouri returns claiming the military deduction will be compared to income data (Form W-2 data) provided by the Defense Finance and Accounting.
- All Missouri returns claiming the military deduction will be compared to income data (Form W-2 data) provided by the Defense Finance and Accounting Service (DFAS).



FREQUENTLY ASKED QUESTIONS WHEN MISSOURI IS NOT THE HOME OF RECORD

I am stationed at a military base in Missouri and my income is entirely from the military. Do I need to file a Missouri return?

No. Your military pay is not taxable to Missouri due to the Servicemembers Civil Relief Act. However, you need to complete the [Military No Return Required](#) web form indicating you are not required to file a Missouri return.

My spouse and I are stationed at a military base in Missouri and we are both residents of another state. My income is entirely from the military and my spouse works for a Missouri company. Do we need to file a Missouri return?

Yes. You must complete [Form MO-1040](#) (long form) along with [Form MO-A](#). Your military pay is not taxable to Missouri due to the Servicemembers Civil Relief Act and your spouse's income is not taxable due to the Military Spouse's Residency Relief Act. Report on Form MO-A, Part 1, Line 11 your military pay and your spouse's income. Be sure to mark the box titled Military (nonresident). Your spouse must verify they are a resident of another state by providing any of the following: a copy of your other state return, property tax receipts, a valid driver license, or vehicle registration, or a voter identification card. Please see the Department's website for additional information at dor.mo.gov/military/.

I am stationed at a military base in Missouri and Missouri is not my "home of record." Most of my income is from the military, but I have a part-time job and my spouse works full-time for a Missouri company. Do we need to file a Missouri return?

Yes. You must complete Form MO-1040 (long form) along with Form MO-A. Your military pay is not taxable to Missouri due to the Servicemembers Civil Relief Act and your spouse's income is not taxable due to the Military Spouse's Residency Relief Act. Report on Form MO-A, Part 1, Line 11 your military pay and your spouse's income. Be sure to mark the box titled Military (nonresident). Your spouse must verify they are a resident of another state by providing any of the following: a copy of your other state return, property tax receipts, a valid driver license, or vehicle registration, or a voter identification card. Any income you earned at your part-time job is taxable to Missouri. Please see the Department's web site for additional information at dor.mo.gov/military/.

I am stationed in Missouri and have a part-time job in Missouri, and my spouse resides in Texas. Am I required to use the same filing status on my Missouri return as I did on my federal return?

Yes. You are required to use the same filing status to file your Missouri return as you did on your federal return. You must complete [Form MO-1040](#) (long form) along with [Form MO-A](#). Your military pay is not taxable to Missouri due to the Servicemembers Civil Relief Act and your spouse's income is not taxable due to the Military Spouse's Residency Relief Act. Report on Form MO-A, Part 1, Line 11 your military pay and your spouse's income. Be sure to mark the box titled Military (nonresident). Any income you earned at your part-time job is taxable to Missouri.

PROPERTY TAX CREDIT FOR DISABLED VETERANS

Certain individuals are eligible to claim up to \$750 if they pay rent or \$1,100 if they pay real estate tax on the home they own and occupy. If renting from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit. The credit is available to individuals 65 years of age or older, 100% disabled, 60 years of age or older and receiving surviving spouse benefits, and to 100% disabled veterans as a result of military service. Please see the Department's web site for additional information at dor.mo.gov/personal/ptc/.

PROPERTY TAX CREDIT - VETERAN INCOME

- If a Veteran is 100% disabled (**not** due to military service), payments and benefits are included in Property Tax Credit household income. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds. A letter from the Veterans Administration detailing the amount of your benefits needs to be attached to the Property Tax Credit form.
- If a Veteran is 100% disabled as a result of military service, they are not required to include their veteran payments and benefits on the Property Tax Credit form. A letter from the Veterans Administration indicating the disability is 100% from military service needs to be attached to the Property Tax Credit form.

MILITARY NO RETURN REQUIRED WEB FORM

Military individuals who are not required to file a Missouri return can use the Military No Return Required web form, which can be found at mytax.mo.gov/rptp/portal/business/military-noreturn.

This form must be submitted to the Department by the return's due date (normally April 15th, following the close of the taxable year). Submitting this online form timely may prevent the Department from sending a Request for Tax Return notice to a military individual. If you receive a notice from the Department, submit a [Form MO-NRI](#) along with a DFAS W-2 or LES showing your state of residence.

PROPERTY TAX EXEMPTION FOR CERTAIN VETERANS

The Missouri Constitution exempts from property taxes all real property used as a homestead by any Missouri citizen who is a former prisoner of war with a total service-connected disability.

This exemption is not administered by the Missouri Department of Revenue. Please contact the appropriate [County Assessor's office](#).



Driver Licence

RENEWAL OF DOCUMENTS

Missouri allows for an early renewal of driver license, permit, or nondriver ID documents for persons leaving the state or country. An applicant can apply for early renewal at a local license office prior to leaving to ensure the document does not expire while deployed.

Missouri also allows renewal by email for members of the armed forces and their dependents. Applicants should submit a completed Mail-In Driver License Application ([Form 4317](#)), along with all required supporting documents, by email. Applicants for a first-time REAL ID-compliant document must apply in person. Military applicants with a current REAL ID-compliant document are allowed only one renewal by email between in-person applications.

For members of the armed forces whose license has expired while out of state, Missouri allows a renewal without re-examination for up to six months from honorable discharge or within ninety days of reestablishing residency in Missouri, whichever occurs first. The expired Missouri license and discharge papers must be presented at the time of application in addition to other applicable renewal documents. The expired license is not valid for driving. These provisions only waive re-examination and do not extend the actual driving privileges beyond the expiration date.

Required Documents for Renewal

When you obtain or renew any license, permit, or nondriver ID, you will be required to present proof of lawful status, identity, Social Security number, Missouri residency, name change if applicable, and mailing address, if different than residential address. If renewing, you will also be required to present and surrender your current license, permit, or nondriver ID and any previously issued driver license or nondriver ID card issued by a state other than Missouri. Details of these requirements are listed below. For more information, visit dor.mo.gov/.

- **Lawful Status:** A U.S. citizen may show a U.S. Birth Certificate (certified with an embossed, stamped, or raised seal and issued by a vital records agency. Hospital birth certificates and birth registration cards are not acceptable.); a valid, unexpired U.S. passport; a U.S. Certificate of Citizenship, Certificate of Naturalization, or a Certificate of Birth Abroad. When applying for a non-REAL ID compliant document, a photocopy of a certified U.S. Birth Certificate may be accepted when accompanied by a U.S. Military identification card or discharge papers. Non-U.S. citizens must present the appropriate immigration documents indicating the applicant's status. Examine the full list of acceptable required documents at: dor.mo.gov/driver-license/issuance/id-requirements.html.
- **Identity:** Documents used to verify identity must contain your full legal name and date of birth. Many lawful status documents, as noted above, may also be acceptable as proof of identity.
- **Missouri Residency:** You have a variety of options to prove your current address. Examples include a current utility bill (including phone, electric, gas, water, sewer, and cable), property tax receipt, voter ID card, or any official letter issued within the last 30 days by another state or local governmental agency on its letterhead. Applicants for a first-time REAL ID-compliant document must apply in person.

To obtain a REAL ID-compliant document, you must provide two documents verifying Missouri residency. To obtain a non REAL ID-compliant document, you must provide one document verifying Missouri residency. If you have a separate mailing address, you must provide a document to verify the mailing address. Applicants for a first-time REAL ID-compliant document must apply in person.

All commercial driver license (CDL) or commercial learner's permit (CLP) applicants must submit two acceptable documents verifying Missouri residency.

NOTE: A Post Office (PO) Box is not acceptable as a residential address. Current addresses are important! Your license will be mailed to the address provided.

Residential address is the location at which a person has been physically present, and that the person regards as home. A residential address is a person's true, fixed, principal, and permanent home, to which a person intends to return and remain, even though currently residing elsewhere.

- **Social Security Number:** State law requires you to include your Social Security number (SSN) on your application to obtain a Missouri license or permit. The SSN may be provided by presenting the Social Security card, W-2 Wage and Tax Statement, 1099 Form, or a Paystub with Name and Social Security number. If the number or name associated with the Social Security number cannot be verified, the license office employee may ask for the Social Security card or a statement from the Social Security Administration (SSA) as proof of the name and SSN in their records.

If you do not have a Social Security number:

- You must present a letter from the SSA regarding the status of your Social Security number.
- License or permit applications without a Social Security number may be reviewed by the central office for final approval prior to printing and mailing.

Name Changes

If your current name is different than it appears on your identity and lawful status document presented, or is not the same on all your documents, present one of the documents, below, showing your correct or current name.

- Last Name Change - certified marriage license, certified divorce decree, certified court order, certified court order - adoption, or amended birth certificate
- First Name Change - certified court order or court ordered adoption
- Middle Name Change - certified court order

POWER OF ATTORNEY

Missouri allows applications for driver license renewal to be submitted at a local license office by a person with power of attorney for active duty military personnel.

A document to verify power of attorney, in addition to applicant name, date of birth, place of birth, Social Security number, and residential address, must be submitted with the application. The application Form 4318 is available at dor.mo.gov/forms/4318.pdf.

COMMERCIAL DRIVER LICENSE (CDL)

CDL Skills Test Waiver

Missouri allows current or former military service members to complete an application for waiver of skills testing to obtain a commercial driver license. Applicant must have been regularly employed, within one year prior to waiver application date, in a job requiring operation of a commercial motor vehicle and have operated the commercial vehicle for the military for at least the two years immediately preceding separation from the military. Applicants must still complete the required knowledge examinations for the commercial driver license class applied for. The Application for Military CDL Skills Test Waiver Form 5140 is available at dor.mo.gov/forms/5140.pdf.

CDL Even Exchange

Missouri allows current or former military service members to complete an application for waiver of knowledge and skills testing to obtain a CDL. A military applicant who is or was employed or designated as one of the following MOS ratings may be eligible to apply for such waiver:

- U.S. Army; 88M, 14T, or 92F;
- U.S. Air Force; 2T1, 2FO, or 3E2;
- U.S. Marine Corps; 3531; or
- U.S. Navy; E.O.

The applicant must have been regularly employed, within one year prior to waiver application date, in a job requiring operation of a commercial motor vehicle and have operated the commercial vehicle for the military for at least the two years immediately preceding separation from the military. The

Application for Military CDL Even Exchange Form 5800 is available at dor.mo.gov/forms/5800.pdf. If applying for the CDL Even Exchange test waiver by email, you must submit Form 5800 and [Form 4317](#). All required documents for CDL waiver compliance and document verification must be submitted.

WAIVER OF MISSOURI MOTORCYCLE SKILLS TESTING

Active duty members of the U.S. Armed Forces are permitted to present a proof of completion card from a military Motorcycle Rider Training Course (MRTC) to waive the written examination and driving skills test to obtain a motorcycle endorsement on a Missouri driver license.

- The military course must meet or exceed the criteria of the Motorcycle Safety Foundation (MSF).
- Only approved MSF Rider Course completion cards issued by a military MRTC will be acceptable.
- Course completion cards are acceptable for one year from date of issuance for purposes of test waiver.

NOTE: Applicants required to obtain a Missouri motorcycle permit prior to completing the MRTC course are required to complete the written examination administered by the Missouri State Highway Patrol. The Missouri motorcycle written examination is not administered online or by mail. It must be completed at a Missouri driver examination station.

VETERAN DESIGNATION

Missouri law allows for a “VETERAN” designation to be added to a Missouri driver license or nondriver ID upon request. Applicants for this designation must present one of the following discharge status verification documents:

- A United States Department of Defense discharge document, otherwise known as a DD Form 214, that shows a discharge status of “honorable” or “general under honorable conditions”, that establishes the person’s service in the U.S. Armed Forces;
- A United States Uniformed Services Identification Card, otherwise known as a DD Form 2, that includes a discharge status of “retired” or “reserve retired” establishing the person’s service in the U.S. Armed Forces;
- A United States Department of Veterans Affairs photo identification card; or
- A discharge document WD AGO 53, WD AGO 55, WD AGO 53-55, NAVPERS 553, NAVMC 78 PD, NAVCG 553, or DD 215 form that shows a discharge status of “honorable” or “general under honorable conditions”.

There will be no additional cost to add the indicator. The standard new, renewal, or duplicate transaction and processing fees will apply. You are not required by law to obtain the veteran designation.

The Veteran Designation will display on the front of the printed card for those eligible persons with a card issued on or after June 22, 2020. For previously issued documents the designation will display on the back of the printed card.



Exception Processing for Qualified Veterans Without an Acceptable Document Electing To Add The Veteran Designation

Less than 1% of veterans may have a document other than those defined as acceptable to request the veteran designation, which the National Personnel Records Center, the Department of Defense and the United States Department of Veterans Affairs (VA) recognize as an equivalent type document. If you do not have one of the listed documents, you should contact your local Veteran Services officer (VSO). To find your local VSO, visit the Missouri Veteran's Commission [Resource Portal](#). If you need additional assistance finding your local representative, you may also contact:

Missouri Veterans Commission
ATTN: Veterans Driver License Designation
205 Jefferson Street 12th Floor
PO Drawer 147
Jefferson City, MO 65102-0147
Telephone: 573-522-4220
email: movets@mvc.dps.mo.gov

Your local VSO will help to review the alternate documentation you have and make the determination if the submitted documents meet the criteria as an equivalent type and issue an equivalency letter to you. After you receive the letter, you may take the letter to a license office and apply for the Veteran Designation on your driver license or nondriver ID.

SPECIAL NOTES

Missouri has a special process that allows for driver license suspensions and revocations to be stayed, in certain cases, for members of the armed forces performing such military service. The suspensions and revocations will remain in a stayed status until 60 days after the military service ends.

More information regarding how to get your license reinstated or to find out what is on your driver record is available 24 hours, 7 days a week at 573-526-2407. You may also access the Missouri Driver Guide at dor.mo.gov/driver-license/guide/.

Motor Vehicle

VEHICLE REGISTRATION RENEWAL AND REQUIRED DOCUMENTS

Military applicants may renew an expired motor vehicle registration up to 60 days after completion of military service without a \$5 renewal penalty. The vehicle may not be operated during the period the registration is expired.

With each transaction the applicant must submit official orders from the appropriate military authority as evidence of military service and the date of discharge.

TITLING AND INSPECTIONS

A military applicant may authorize another individual to sign the General Affidavit ([Form 768](#)) indicating the vehicle is out-of-state and will be inspected within 10 days of returning to Missouri, if applicable. A power of attorney or a statement from the military applicant allowing the signature is not required.

A military applicant is allowed 180 days from completion of military service before a title penalty is assessed on the purchase of a motor vehicle, trailer, boat, outboard motor, all-terrain vehicle (ATV), or manufactured home.

For information about obtaining Missouri vehicle title and registration (license plates) while stationed outside of Missouri, visit dor.mo.gov/motor-vehicle/titling-registration/#military.

For information about renewing Missouri vehicle registration (license plates) while stationed outside of Missouri, visit dor.mo.gov/motor-vehicle/renewing-missouri-license-plates.html#military.

If you are a military applicant, you have two options to comply with the personal property tax verification requirement for

Missouri motor vehicle registration:

- If you are a resident of Missouri who is stationed outside of Missouri, you must provide proof of your personal property tax receipt or statement of non-assessment from your county collector.
- If you are not a Missouri resident but you are currently stationed in the state of Missouri, you may provide a current Leave and Earnings Statement (LES) which indicates your home of record as a state other than Missouri.

EXTENSIONS

Any person engaged in the performance of active duty in a United States military conflict for 30 days or more, will receive an extension for complying with certain motor vehicle laws. Qualified military service includes:

- A member of the National Guard or National Guard Reserve;
- A member of the United States Armed Forces or Reserve (Army, Navy, Air Force, Coast Guard, or Marines); and
- An officer of the United States Public Health Service detailed by proper authority for duty with any branch of the United States Armed Forces.

Active-duty military personnel who sell a vehicle and are deployed before a new vehicle can be purchased are allowed an extension of 180 days after return to purchase a vehicle and obtain the tax allowance. A copy of their military orders of completion of deployment must be submitted. This extension also applies to “total loss” vehicle tax credits.

SPECIALTY PLATES

Missouri has over 40 different types of military personalized license plates available to qualified military individuals. Some of these plates can be reserved online at: sa.dor.mo.gov/mv/plates4u/available. To preview these specialty plates or read the requirements to obtain them, visit dor.mo.gov/motor-vehicle/plates/.

Examples include, but are not limited to:

Air Force	Navy	Operation Enduring Freedom
National Guard	Coast Guard	Marine Corps
Civil Air Patrol	Army	Purple Heart
Some Gave All	U.S. Veteran	Operation Iraqi Freedom

If you become disabled and receive a Service Connected Disability Rating from the Veterans Administration, you can apply for a free set of Disabled Veteran plates. You may obtain one free set of Disabled Veteran license plates but may also obtain additional Disabled Veteran license plates at a registration cost. You can find more information on the website at dor.mo.gov/motorv/plates/dvplates.php.

MILITARY PLACARD

A Military Award Placard is a removable placard which allows a qualified veteran to park their motor vehicle, weighing not more than 6,000 pounds, without charge in a:

- Metered parking space, contingent upon approval of local authorities; or
- Parking lot or garage on any public college or university in the state of Missouri, except during a special event where a separate parking fee may apply.



A Military Award Placard may be issued to a veteran if the applicant has been awarded any of the following medals through military service:

- Distinguished Service Cross
- Air Force Cross
- Coast Guard Cross
- Congressional Medal of Honor*
- Former Prisoner Of War*
- Purple Heart*
- Silver Star*
- Navy Cross*
- Distinguished Flying Cross*
- Bronze Star*
- Bronze Star Valor*

* Specialty plate is available for this designation.

To obtain the placard, the applicant must submit:

- A completed and signed Application for Missouri Military Personalized License Plates ([Form 4601](#)); and
- One of the specialty plates listed above, or one of following documents demonstrating award of medal:
 - Certificate of Release or Discharge from Active Duty (Form DD214);
 - Correction to Form DD214 (Form DD215); or
 - A citation letter given with the award that states the medal has been received.

There is no fee charged for the placard.

The application may be completed at a local license office or mailed to our central office for processing.

Before using this placard, it is the placard holder's responsibility to contact local authorities to verify that the Military Award Placard is accepted in that jurisdiction.

NOTE: A Bronze Star Placard issued prior to August 28, 2017, will continue to be honored. The placard holder does not need to request a replacement.

SPECIAL NOTES

An active duty military applicant may discontinue liability insurance on a vehicle with an otherwise valid registration, provided that the vehicle is not being operated.

A military applicant stationed outside of the state of Missouri is eligible for waiver of their property tax receipt verification requirement if the applicant provides a Leave and Earnings Statement which does **not** indicate Missouri as their home of record.